



May 17, 2010

South Carolina Public Service Commission
101 Executive Center Drive
Columbia, SC 29210

Re: Update Contact Information
Federal ID Number

To Whom It May Concern:

Please update the records for **First Communications, LLC** with the following information.

Regulatory Contact:

Mary Cegelski
3340 West Market Street
Akron, Ohio 44333
Phone: (330) 835-2272
Fax: (330) 835-2330
mcegelski@firstcomm.com

Report Contact:

Dan Tarrillion
Sales Tax Associates, Inc
4301 W William Cannon Dr, Ste B-150 #291
Austin, TX 78749
512-301-1808
512-892-0108 fax
dant@salestaxassociates.com

If you have any questions or require further information, please direct the matter to Jessica Hagen at 312-893-1173.

Sincerely,

A handwritten signature in cursive script that reads "Mary Cegelski".

Mary Cegelski
Manager of Regulatory Affairs

CC: South Carolina Office of Regulatory Staff

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